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STATE OF CONNECTICUT  
DEPARTMENT OF REVENUE SERVICES

**IP 2006(2.3)**

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**INFORMATIONAL PUBLICATION**

**Topical Index to Rulings and Administrative Pronouncements  
Covering Income Tax  
(as of October 1, 2006)**

Consult Numerical Index, **IP 2006(4.3)**, to determine if a ruling or pronouncement has been affected by a later issued ruling or pronouncement.

To preview and download most Department of Revenue Services (DRS) documents listed, go to the DRS Web site at **[www.ct.gov/DRS](http://www.ct.gov/DRS)** and click on ***Publications***. For Connecticut agency regulations, click on ***Tax Research Library***.

If a **Topic Heading** refers to another topic followed by an index code, consult the most recent edition of the appropriate index for information.

**Key to Index Codes:**

C = **IP 2006(3.3)** Topical Index to Corporation Business Tax

M = **IP 2006(6.3)** Topical Index to Miscellaneous Taxes

S = **IP 2006(5.3)** Topical Index to Sales and Use Taxes

**A**

**Accounting Periods and Methods:**

*Accounting Methods*

Statute: 12-708

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*Accounting Period*

Statute: 12-708

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*Change of Accounting Method*

Statute: 12-708

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*Change of Accounting Period*

Statute: 12-708

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*Returns of Trusts, Estates, or Partnerships for Short Taxable Years*

Statute: 12-708

Regulation: 12-708-5

**Adjusted Gross Income, Resident Individuals:** (See Taxable Income, Resident Individuals)

**Allocation and Apportionment:** (See also Taxable Income, Nonresident Individuals)

*Allocation and Apportionment of Income From a Business, Trade, Profession, or Occupation Carried on Partly Within and Partly Without Connecticut*

Statute: 12-711(c)  
Regulation: 12-711(c)-4

*Alternate Method of Allocation*

Statute: 12-712(d)  
Regulation: 12-712(d)-1

*Athletes and Entertainers*

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Regulation: 12-711(c)-7

*Business, Trade, Profession, or Occupation Carried on Partly Within Connecticut*

Statute: 12-711(c)  
Regulation: 12-711(c)-3

*Business, Trade, Profession, or Occupation Carried on Partly Within and Partly Without Connecticut*

Statute: 12-711(c)  
Regulation: 12-711(c)-2

*Earnings of Nonresident Employees and Officers Rendering Personal Services Within Connecticut*

Statute: 12-711(c)  
Regulation: 12-711(c)-5

*Income and Deductions Partly From Connecticut Sources*

Statute: 12-711(c)  
Regulation: 12-711(c)-1

*Military Pay*

Statute: 12-711(d)  
Regulation: 12-711(d)-1  
Informational Publication: IP 92(2), IP 92(2.1), IP 92(2.2), IP 92(2.3), IP 92(2.4), IP 92(2.5),  
IP 99(32), IP 2000(22), IP 2001(24), IP 2002(22), IP 2003(23), IP 2004(15), IP 2005(9)

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*Security and Commodity Brokers*

Statute: 12-711(c)  
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**Alternative Minimum Tax:**

Legislation: PA 05-251, §§72, 73  
Statute: 12-700a, 12-701(a)(23)-(31)  
Ruling: 2001-1  
Special Notice: SN 98(4), SN 2003(21)  
Informational Publication: IP 94(2), IP 94(2.1), IP 94(2.2), IP 94(2.3), IP 94(2.4), IP 2001(9),  
IP 2005(31)

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*Agreement Extending Time for Assessing Deficiency or Claiming Refund*

Statute: 12-733(f)  
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Statute: 12-735(b)

Regulation: 12-735(b)-1

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Statute: 12-729

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*Interest, Deficiency Assessments*

Legislation: PA 05-116, §3; PA 05-260, §8

Statute: 12-728(a)

Regulation: 12-728(a)-1

*Jeopardy Assessments*

Statute: 12-729a

*Liens*

Statute: 12-734

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Regulation: 12-731-1

*Notice of Deficiency*

Statute: 1-2a, 12-2f, 12-728(b)

Regulation: 12-728(b)-1

*Notice of Proposed Deficiency*

Legislation: PA 05-116, §4

Statute: 12-733

Regulation: 12-733(a)-1

*Penalties, Deficiency Assessments*

Legislation: PA 05-116, §3; PA 05-260, §8

Statute: 12-728(a)

Regulation: 12-728(a)-2

*Terrorist Victims*

Statute: 12-724

## **B**

**Bankruptcy:**

Regulation: 12-701(a)(9)-1, 12-740-9 (*repealed effective 3/8/06*)

## **C**

**Compensation:** (See Taxable Income, Resident Individuals; Taxable Income, Nonresident Individuals)

**Credit Based on Adjusted Gross Income:**

Legislation: PA 05-10, §§14, 15; PA 05-251, §75; PA 05-3, §58

Statute: 12-703, 17b-112(b)(11)

Special Notice: SN 2002(12)

**Credit for Personal Property Taxes Paid on Motor Vehicle or Residence:**

Legislation: PA 05-251, §§76, 77

Statute: 12-704c

Special Notice: SN 98(4), SN 2002(12), SN 2003(21)

Informational Publication: IP 96(9), IP 97(9), IP 97(9.1), IP 99(34), IP 2000(23), IP 2001(25), IP 2002(23), IP 2003(24), IP 2004(16), IP 2005(10)

**Credit for Taxes Paid to Another Jurisdiction:**

*Amended Connecticut Income Tax Return to Report Any Change in the Amount of Income Tax Paid to Qualifying Jurisdiction*

Statute: 12-704(b)

Regulation: 12-704(b)-1

Special Notice: SN 92(2)

*Definitions*

Statute: 12-704(b)

Regulation: 12-704(a)-4

*Disallowance*

Statute: 12-704(c), 12-704(d)

Regulation: 12-704(c)-1

*Intangible Personal Property*

Statute: 12-704(e)

*Limitations, General*

Statute: 12-704(a)

Regulation: 12-704(a)-2

*Limitations, Credit Claimed for Income Taxes Paid Both to a Qualifying Jurisdiction and Also to One or More of its Political Subdivisions*

Statute: 12-704(a)

Regulation: 12-704(a)-3

Special Notice: SN 92(2)

*Resident or Part-Year Resident Credit for Taxes Paid to Another State, Political Subdivision of Another State, the District of Columbia, a Province of Canada, or Political Subdivision of a Province of Canada*

Statute: 12-704(a)

Regulation: 12-704(a)-1

Special Notice: SN 98(4)

## D

**Deficiency Assessments:** (See Assessments)

## E

**Electronic Funds Transfer:** (See Electronic Funds Transfer (M))

**Estimated Tax:**

*Additional Withholding, Election*

Statute: 12-720(a)

Regulation: 12-720(a)-3 (*repealed*)

*Declarations, Amended*

Statute: 12-720(b)

Regulation: 12-720(b)-1 (*repealed*)

*Declaration, Composite (Alternative to Filing Group Declaration for S Corporations)*

Statute: 12-720(a)  
Regulation: 12-720(a)-6 (*repealed*)  
Announcement: AN 93(6)

*Declarations, Filing Dates*

Statute: 12-721(a)  
Regulation: 12-721(a)-1 (*repealed*)

*Declarations, Group*

Statute: 12-720(a)  
Regulation: 12-720(a)-5 (*repealed*)  
Announcement: AN 93(6)

*Declarations, Late Filed*

Statute: 12-722  
Regulation: 12-722(a)-2 (*repealed*), 12-722-1  
Informational Publication: IP 93(6), IP 93(6.1), IP 93(6.2), IP 93(6.3), IP 93(6.4), IP 93(6.5),  
IP 99(33), IP 2003(35), IP 2004(17), IP 2005(27)

*Declarations Not Required From Certain Trusts and Estates*

Statute: 12-720(d)  
Regulation: 12-720(d)-1 (*repealed*)

*Declarations, Requirement*

Statute: 12-720(a)  
Regulation: 12-720(a)-1 (*repealed*)  
Informational Publication: IP 91(1), IP 91(1.1), IP 91(1.2), IP 91(1.3), IP 91(1.4), IP 92(3),  
IP 92(3.1), IP 92(3.2), IP 92(3.3), IP 92(3.4), IP 92(3.5), IP 92(5), IP 92(5.1), IP 92(5.2), IP 92(5.3),  
IP 92(5.4), IP 92(5.5), IP 92(5.6), IP 92(5.7), IP 92(5.8), IP 99(3), IP 99(3.1), IP 99(35),  
IP 2001(12), IP 2003(36), IP 2004(18), IP 2005(28)

*Definitions*

Statute: 12-701(a)(11), 12-701(a)(12)  
Regulation: 12-701(a)(11)-1, 12-701(a)(12)-1  
Informational Publication: IP 92(5), IP 92(5.1), IP 92(5.2), IP 92(5.3), IP 92(5.4), IP 92(5.5),  
IP 92(5.6), IP 92(5.7), IP 92(5.8), IP 99(35), IP 2003(36)

*Excess Payments*

Statute: 12-722(h)  
Regulation: 12-722(h)-1 (*repealed*)

*Farmers and Fishermen*

Statute: 12-722(m)  
Special Notice: SN 98(4)  
Policy Statement: PS 2000(3)  
Informational Publication: IP 93(1), IP 93(1.1), IP 93(1.2), IP 93(1.3), IP 93(1.4), IP 97(8),  
IP 97(8.1), IP 99(17), IP 2000(13), IP 2000(25), IP 2001(11), IP 2001(16), IP 2002(10),  
IP 2003(13), IP 2003(20), IP 2004(10), IP 2004(14), IP 2005(8), IP 2005(12)

*Fiscal Years*

Statute: 12-721(b)  
Regulation: 12-721(b)-1 (*repealed*)

*General*

Statute: 12-700b (*repealed 10/1/02*), 12-720, 12-721, 12-722  
Regulation: 12-722-1  
Special Notice: SN 2002(12)  
Informational Publication: IP 92(5), IP 92(5.1), IP 92(5.2), IP 92(5.3), IP 92(5.4), IP 92(5.5),  
IP 92(5.6), IP 92(5.7), IP 92(5.8), IP 99(21), IP 99(21.1), IP 99(35), IP 2000(26), IP 2001(24),  
IP 2002(18), IP 2002(22), IP 2002(24), IP 2003(10), IP 2003(21), IP 2003(23), IP 2003(28),

IP 2003(32), IP 2003(36), IP 2004(15), IP 2004(18), IP 2004(23), IP 2005(9), IP 2005(16),  
IP 2005(24), IP 2005(28)  
Announcement: AN 2003(1)

*Installments, Amended*

Statute: 12-722(c)  
Regulation: 12-722(c)-1 (*repealed*)

*Installments, Annualized Income*

Statute: 12-722(j)  
Regulation: 12-722(d)(2)-1 (*amended effective 1/04; formerly 12-722(j)-1*)  
Informational Publication: IP 93(6), IP 93(6.1), IP 93(6.2), IP 93(6.3), IP 93(6.4), IP 93(6.5),  
IP 99(33), IP 2003(35), IP 2004(17), IP 2005(27)

*Installments, Number, and Due Dates (When Requirement to Make Declaration of Estimated Tax Is Not Met Until After the Fifteenth Day of the Fourth Month of the Taxable Year)*

Statute: 12-722(a)  
Regulation: 12-722(a)-1 (*amended effective 1/04*)

*Interest on Installment Due On or After an Individual's Death*

Statute: 12-722(l)  
Regulation: 12-722(l)-1 (*repealed*), 12-722-1, 12-722(n)-1

*Interest on Late Paid Installments*

Statute: 12-722(b)  
Regulation: 12-722(b)-1 (*repealed*)

*Joint Declaration of Estimated Tax by Husband and Wife; Change of Status; Death of a Spouse*

Legislation: PA 05-10, §§14, 15; PA 05-3, §58  
Statute: 12-720(a)  
Regulation: 12-720(a)-7 (*repealed*)

*Partnerships and S Corporations*

Statute: 12-720(a)  
Regulation: 12-720(a)-4 (*repealed*)

*Payments on Account of Income Tax*

Statute: 12-722(g)  
Regulation: 12-722(g)-1 (*repealed*)

*Prepayments*

Statute: 12-722(f)  
Regulation: 12-722(f)-1 (*repealed*)

*Short Taxable Year*

Statute: 12-720(c)  
Regulation: 12-720(c)-1 (*repealed*)

*Trusts and Estates*

Statute: 12-720(a)  
Regulation: 12-720(a)-2 (*repealed*)  
Informational Publication: IP 94(7)  
Announcement: AN 91(10)

*Underpayments of Estimated Tax: Additions to Tax*

Statute: 12-722(b)  
Regulation: 12-722(b)-1 (*repealed*)  
Special Notice: SN 93(4), SN 2002(12)  
Announcement: AN 2003(1)

**Exemptions:**

Legislation: PA 05-251, §74

Statute: 12-702, 12-710, 12-724, 32-610

Special Notice: SN 2002(12)

Informational Publication: IP 92(3), IP 92(3.1), IP 92(3.2), IP 92(3.3), IP 92(3.4), IP 92(3.5), IP 99(3), IP 99(3.1), IP 2000(29), IP 2001(12), IP 2001(31), IP 2002(14), IP 2002(28)

**Extensions of Time:***Armed Forces, Special Rules*

Statute: 12-724

Informational Publication: IP 92(2.5), IP 99(32), IP 2000(22), IP 2001(24), IP 2002(22), IP 2003(23), IP 2004(15), IP 2005(9)

*Definitions*

Regulation: 12-723-7

*Extension, Request by Person Other Than Taxpayer*

Statute: 12-723

Regulation: 12-723-6

*General*

Statute: 12-723

Regulation: 12-723-1

Announcement: AN 2001(8), AN 2001(8.1)

*Group Returns*

Statute: 12-723

Regulation: 12-723-2 (amended effective 3/8/06)

*Informational Returns*

Statute: 12-723

Regulation: 12-723-4

*Payment of Connecticut Income Tax*

Statute: 12-723

Regulation: 12-723-3

*Withholding Tax Returns*

Statute: 12-723

Regulation: 12-723-5

**F****Fiduciary Adjustment:***Definition*

Statute: 12-701(a)(10)

Regulation: 12-701(a)(10)-1

*Modifications: Additions*

Statute: 12-701(a)(10)

Regulation: 12-701(a)(10)-2

*Modifications: Subtractions*

Statute: 12-701(a)(10)

Regulation: 12-701(a)(10)-3

*Set-Asides for Charitable Purposes*

Statute: 12-701(a)(10)

Regulation: 12-701(a)(10)-4

# H

**Household Employees:** (See Withholding, Household Employers)

**Holocaust Victim Settlement Payments:**

Statute: 12-701(a)(20), 12-701(a)(24), 12-701(a)(30), 12-701(a)(35), 12-701(a)(36)

# I

**Individual Development Account:**

Statute: 12-701(a)(20)

**Innocent Spouse:** (See Joint Filing by Spouses)

**Insurance Reinvestment Credit:**

Statute: 38a-88a

Special Notice: SN 2000(15)

Informational Publication: IP 2001(17), IP 2004(20)

**Interest and Penalties:** (See also Assessments)

*General*

Statute: 12-735(a)

Regulation: 12-735(a)-1

*Interest, Deficiency Assessments*

Legislation: PA 05-116, §3; PA 05-260, §8

Statute: 12-728(a)

Regulation: 12-728(a)-1

*Interest, Estimated Tax Installment Due On or After an Individual's Death*

Statute: 12-722(l)

Regulation: 12-722(l)-1 (*repealed*)

*Interest, Late Paid Estimated Tax Installments*

Statute: 12-722(b)

Regulation: 12-722(b)-1 (*repealed*)

*Penalty, Deficiency Assessment*

Legislation: PA 05-116, §3; PA 05-260, §8

Statute: 12-728(a)

Regulation: 12-728(a)-2

*Penalty, Evading or Failing to Collect, Account For, or Pay Over Tax; Penalty for Fraud*

Statute: 12-736

Regulation: 12-736(a)-1

*Penalty, Failure to File Statement of Payment to Another Person*

Statute: 12-735(d)

Regulation: 12-735(d)-1

*Penalty, False Statement Relating to Withholding Allowance*

Statute: 12-738

*Penalty, Willful Violations*

Statute: 12-737



## J

### **Joint Filing by Spouses:** (See also Returns)

#### *Claim for Refund by Nonobligated Spouse*

Statute: 12-724, 12-732(a)

Regulation: 12-732(a)-2 (*amended effective 3/8/06*)

#### *Connecticut Income Tax Returns of Husband and Wife*

Legislation: PA 05-10, §§14, 15; PA 05-3, §58

Statute: 12-702(c)(1), 12-702a

Regulation: 12-702(c)(1)-1

Special Notice: SN 99(15)

#### *Enrolled Member of Federally Recognized Tribe*

Statute: 12-702(c)(1)

Regulation: 12-702(c)(1)-3

#### *Joint Declaration of Estimated Tax by Husband and Wife; Change of Status; Death of a Spouse*

Legislation: PA 05-10, §§14, 15; PA 05-3, §58

Statute: 12-720(a)

Regulation: 12-720(a)-7 (*repealed*)

#### *Relief of Spouse From Connecticut Income Tax Liability*

Legislation: PA 05-10, §§14, 15; PA 05-3, §58

Statute: 12-702(c)(1), 12-702a

Regulation: 12-702(c)(1)-2

Special Notice: SN 99(15)

## L

### **Limited Liability Companies:**

Legislation: PA 06-159, §5

Statute: 12-701(a)(33), 12-701(A)(34), 12-719

Special Notice: SN 98(3), SN 98(4), SN 99(3), SN 2002(12)

Policy Statement: PS 92(12), PS 92(12.1)

Informational Publication: IP 99(21), IP 99(21.1), IP 2000(26), IP 2003(28), IP 2004(12), IP 2004(39), IP 2005(13), IP 2005(13.1)

## M

### **Modifications, Nonresident Individuals:** (See Taxable Income, Nonresident Individuals)

### **Modifications, Resident Individuals:** (See Taxable Income, Resident Individuals)

## N

### **Nanny Tax:** (See Withholding, Household Employers)

### **Nonresident Individuals, Adjusted Gross Income:** (See Taxable Income, Nonresident Individuals)

### **Nonresident Individuals, General:** (See also Taxable Income, Nonresident Individuals)

#### *Credits Based on Adjusted Gross Income*

Legislation: PA 05-10, §§14, 15; PA 05-251, §75; PA 05-3, §58

Statute: 12-703

Special Notice: SN 2002(12)

### *Definitions*

Statute: 12-701(a)(2)  
Regulation: 12-701(a)(2)-1  
Informational Publication: IP 99(32), IP 2000(22), IP 2001(24), IP 2002(22), IP 2003(23), IP 2004(15), IP 2005(9)

### *Exemptions*

Legislation: PA 05-251, §74  
Statute: 12-702  
Special Notice: SN 2002(12)  
Informational Publication: IP 92(3), IP 92(3.1), IP 92(3.2), IP 92(3.3), IP 92(3.4), IP 92(3.5), IP 99(3), IP 99(3.1), IP 2001(12)

### *Imposition of Connecticut Income Tax*

Statute: 12-700(b)  
Regulation: 12-700(b)-1  
Ruling: 2002-1  
Informational Publication: IP 92(3), IP 92(3.1), IP 92(3.2), IP 92(3.3), IP 92(3.4), IP 92(3.5), IP 99(3), IP 99(3.1), IP 2001(12)  
Announcement: AN 93(10), AN 93(10.1)

## **P**

### **Partnership:**

#### *Avoidance or Evasion of Tax*

Statute: 12-715(c)  
Regulation: 12-715(c)-1

#### *Character of Partnership Items*

Statute: 12-715(b)  
Regulation: 12-715(b)-1  
Ruling: 99-4

### *Definitions*

Statute: 12-701(a)(33), (34)

### *Informational Return*

Legislation: PA 06-159, §§5, 6  
Statute: 12-719, 12-726(a)  
Regulation: 12-726(a)-1 (*amended effective 3/8/06*)  
Special Notice: SN 92(5), SN 92(7)  
Policy Statement: PS 92(12), PS 92(12.1)  
Informational Publication: IP 99(21), IP 99(21.1), IP 2000(26), IP 2003(28), IP 2004(12), IP 2004(39), IP 2005(13), IP 2005(13.1)

### *Modification of Federal Adjusted Gross Income, Resident Partner*

Statute: 12-701(a)(20)  
Regulation: 12-701(a)(20)-5  
Special Notice: SN 2002(12), SN 2003(21)  
Announcement: AN 2003(4)

### *Modification of Partnership Items in Partner's Income Tax Return*

Statute: 12-715(a)  
Regulation: 12-715(a)-1

### *Nonresident Partners, Income and Deductions Derived From Connecticut Sources*

Statute: 12-712(a)(1)  
Regulation: 12-712(a)(1)-1

*Nonresident Partners, Special Rules*

Statute: 12-712(b)

Regulation: 12-712(b)-1

**Part-Year Resident Individuals, General:** (See also Credit for Taxes Paid to Another Jurisdiction; Taxable Income, Part-Year Resident Individuals)

*Credits Based on Adjusted Gross Income*

Legislation: PA 05-10, §§14, 15; PA 05-251, §75; PA 05-3, §58

Statute: 12-703

Special Notice: SN 2002(12)

*Credit for Personal Property Taxes Paid to Another Jurisdiction*

Statute: 12-704(a)

*Exemptions*

Legislation: PA 05-251, §74

Statute: 12-702

Special Notice: SN 2002(12)

Informational Publication: IP 92(3), IP 92(3.1), IP 92(3.2), IP 92(3.3), IP 92(3.4), IP 92(3.5), IP 99(3), IP 99(3.1), IP 2001(12)

*Imposition of Tax*

Statute: 12-700(c)

Regulation: 12-700(c)-1

**Part-Year Resident Trusts, General:** (See also Credit for Taxes Paid to Another Jurisdiction; Taxable Income, Part-Year Resident Trusts)

*Change of Residence of Trust*

Statute: 12-701(a)(6)

Regulation: 12-701(a)(6)-1

*General*

Statute: 12-700(c)

Regulation: 12-700(c)-2

**Part-Year Residents, Special Accruals:** (See Taxable Income, Part-Year Resident Individuals; Taxable Income, Part-Year Resident Trusts)

**Penalties and Interest:** (See Interest and Penalties)

## R

**Rate of Tax**

Statute: 12-700

Special Notice: SN 2003(21)

Informational Publication: IP 2003(10)

**Rebate, Income Tax:** (See also Rebate, Sales Tax (S))

Statute: 12-746

Informational Publication: IP 98(8)

**Records:**

*Records of Employers and Other Persons Required to File Connecticut Informational Returns*

Statute: 12-740(c)

Regulation: 12-740(c)-2

### *Retention of Records*

Statute: 12-740(c)

Regulation: 12-740(c)-1

## **Refunds:**

### *Claim for Refund, General*

Statute: 12-15(d), 12-39t, 12-732(a)

Regulation: 12-732(a)-1 (*amended effective 3/8/06*), 12-732(a)-2 (*amended effective 3/8/06*)

Policy Statement: PS 96(4), PS 2001(14)

Informational Publication: IP 99(35), IP 2000(22), IP 2001(24), IP 2002(22), IP 2003(23),  
IP 2004(15), IP 2005(9)

### *Contributions From Refunds to Special Accounts*

Legislation: PA 05-3, §11 (June Spec. Sess.)

Statute: 12-743

### *Credit of Overpayments*

Statute: 12-739

Regulation: 12-739(d)-1

### *Filing of Claim for Refund Where Claimant's Federal Income Tax Return or Another State's Return Is Changed, Corrected, or Amended*

Statute: 12-732(b)

Regulation: 12-732(b)-1

### *Offset of Refunds Against Certain Debts or Obligations*

Statute: 12-39u, 12-742

Regulation: 12-742-1

Special Notice: SN 98(4)

## **Regulated Investment Company Dividends:**

Statute: 12-718

Ruling: 99-4

## **Resident Individuals, General:** (See also Credit for Taxes Paid to Another Jurisdiction; Credit Based on Adjusted Gross Income; Credit for Personal Property Taxes Paid on Motor Vehicle or Residence; Taxable Income, Resident Individuals)

### *Definition*

Statute: 12-701(a)(1)

Regulation: 12-701(a)-(1)-1

Special Notice: SN 2000(17)

Informational Publication: IP 99(32), IP 2000(22), IP 2001(24), IP 2002(22), IP 2003(23),  
IP 2004(15), IP 2005(9)

### *Exemptions*

Legislation: PA 05-251, §74

Statute: 12-702

Special Notice: SN 2002(12)

Informational Publication: IP 92(3), IP 92(3.1), IP 92(3.2), IP 92(3.3), IP 92(3.4), IP 92(3.5),  
IP 99(3), IP 99(3.1), IP 2001(12)

### *Imposition of Connecticut Income Tax*

Legislation: PA 05-10, §§14, 15; PA 05-3, §58

Statute: 12-700(a)

Ruling: 2002-1

Informational Publication: IP 92(3), IP 92(3.1), IP 92(3.2), IP 92(3.3), IP 92(3.4), IP 92(3.5),  
IP 99(3), IP 99(3.1), IP 2001(12)  
Announcement: AN 93(10), AN 93(10.1)

**Resident Trust or Estate, General:** (See also Taxable Income, Resident Trust or Estate)

Statute: 12-701(a)(4)

Regulation: 12-701(a)(4)-1

**Returns:**

*Amended Connecticut Income Tax Return*

Statute: 12-727(b)

Regulation: 12-727(b)-2

Announcement: AN 95(1)

*Bankruptcy, Filing of Income Tax Returns*

Statute: 12-727(b), 12-740

Regulation: 12-727(b)-6 (*repealed effective 3/8/06*), 12-740-9 (*repealed effective 3/8/06*), 12-740-10 (*repealed effective 3/8/06*)

*Change in Federal Income or Income Tax Withholding*

Statute: 12-727(b)

Regulation: 12-727(b)-1

*Check-offs*

Statute: 12-743

Special Notice: SN 98(4)

*Decedents*

Statute: 12-740

Regulation: 12-740-4

*Electronic Filing*

Informational Publication: IP 94(8), IP 94(8.1), IP 94(8.2), IP 94(8.3), IP 94(8.4), IP 96(8), IP 96(8.1), IP 96(8.2), IP 99(10), IP 99(30), IP 99(31), IP 2000(19), IP 2001(22), IP 2002(13), IP 2003(22), IP 2004(30.1), IP 2005(23)

*Fiduciary Income Tax Returns*

Statute: 12-740

Regulation: 12-740-5 (*amended effective 3/8/06*)

Announcement: AN 93(1), AN 93(10), AN 93(10.1)

*Filing Requirement, General*

Statute: 12-740; 12-39aa

Regulation: 12-740-1

Special Notice: SN 99(14)

Policy Statement: PS 2002(4), PS 2005(4)

Informational Publication: IP 92(3), IP 92(3.1), IP 92(3.2), IP 92(3.3), IP 92(3.4), IP 92(3.5), IP 99(3), IP 99(3.1), IP 2001(12)

Announcement: AN 93(10), AN 93(10.1), AN 2001(8), AN 2001(8.1), AN 2001(9)

*Final Determination*

Statute: 12-727(b)

Regulation: 12-727(b)-4

*General*

Statute: 12-725, 12-727(b), 12-740, 12-744

Regulation: 12-725-1 (*amended effective 3/8/06*), 12-725-2 (*amended effective 3/8/06*), 12-727(b)-3, 12-740-7

Special Notice: SN 2003(21)

Informational Publication: IP 99(21), IP 99(21.1), IP 2000(26), IP 2002(23), IP 2003(28), IP 2003(32), IP 2004(23), IP 2005(24)

Announcement: AN 2001(8), AN 2001(8.1)

### *Group Return for S Corporations, Alternatives*

Legislation: PA 06-159, §5

Statute: 12-719

Regulation: 12-719-2 (*repealed effective 3/8/06*)

Special Notice: SN 92(5), SN 92(7)

Informational Publication: IP 2004(13), IP 2004(39), IP 2005(13), IP 2005(13.1)

Announcement: AN 93(6)

### *Group Return, General*

Legislation: PA 06-159, §5

Statute: 12-719

Regulation: 12-719-1 (*repealed effective 3/8/06*)

Special Notice: SN 92(4), SN 92(5), SN 92(7)

Informational Publication: IP 2004(12), IP 2004(13), IP 2004(39), IP 2005(13), IP 2005(13.1)

### *Husband and Wife, Returns*

Legislation: PA 05-10, §§14, 15; PA 05-3, §58

Statute: 12-702(c)(1), 12-702a

Regulation: 12-702(c)(1)-1

Special Notice: SN 99(15)

### *Informational Reporting by Certain Employers, Payers, or Real Estate Reporting Persons*

Statute: 12-727(a)

Regulation: 12-727(a)-2 (*amended 8/3/01*)

### *Informational Return, Partnership*

Legislation: PA 06-159, §6

Statute: 12-726(a)

Regulation: 12-726(a)-1 (*amended effective 3/8/06*)

Special Notice: SN 92(5), SN 92(7)

Policy Statement: PS 92(12), PS 92(12.1)

Informational Publication: IP 2004(12), IP 2004(39), IP 2005(13), IP 2005(13.1)

### *Informational Return, S Corporation*

Legislation: PA 06-159, §6

Statute: 12-726(b)

Regulation: 12-726(b)-1 (*amended effective 3/8/06*)

Special Notice: SN 92(5), SN 92(7)

Informational Publication: IP 2004(13), IP 2004(39)

Announcement: AN 92(7), AN 93(4), AN 93(6), AN 94(12), AN 94(12.1)

### *Magnetic Media*

Statute: 12-727(a)

Regulation: 12-727(a)-1

Informational Publication: IP 92(10), IP 92(10.1), IP 92(10.2), IP 92(10.3), IP 92(10.4), IP 92(10.5), IP 92(10.6), IP 93(5), IP 93(5.1), IP 93(5.2), IP 93(5.4), IP 93(5.5), IP 99(25), IP 99(26), IP 2000(16), IP 2000(17), IP 2001(19), IP 2001(21), IP 2002(19), IP 2002(20), IP 2003(17), IP 2003(18), IP 2004(21), IP 2004(22), IP 2005(21), IP 2005(22)

Announcement: AN 2000(1)

### *Minors or Persons Under a Disability*

Statute: 12-740

Regulation: 12-740-2

### *Nonresident Aliens or Persons Without a Social Security Number, Filing of Income Tax Returns*

Statute: 12-740

Regulation: 12-740-8 (*amended effective 3/8/06*)

### *Receivers*

Statute: 12-740

Regulation: 12-740-3

*Recomputation of Connecticut Income Tax*

Statute: 12-727(b)

Regulation: 12-727(b)-5

*Short Taxable Periods*

Statute: 12-740

Regulation: 12-740-6

*Terrorist Victims*

Legislation: PA 03-225, §14

Statute: 12-724

## S

### **S Corporations:**

*Character of S Corporation Items*

Statute: 12-715(b)

Regulation: 12-715(b)-2

*Informational Return*

Legislation: PA 06-159, §6

Statute: 12-726(b)

Regulation: 12-726(b)-1 (*amended effective 3/8/06*)

Special Notice: SN 92(5), SN 92(7), SN 98(3), SN 99(3)

Informational Publication: IP 2004(13), IP 2004(39), IP 2005(13), IP 2005(13.1)

Announcement: AN 92(7), AN 93(4), AN 94(12), AN 94(12.1)

*Modification of S Corporation Items*

Statute: 12-715(a)

Regulation: 12-715(a)-2

*Nonresident Shareholder*

Statute: 12-712(a)(2)

Regulation: 12-712(a)(2)-1 (*amended effective 3/8/06*)

*Resident Shareholder*

Statute: 12-701(a)(20)

Regulation: 12-701(a)(20)-6

Special Notice: SN 2002(12), SN 2003(21)

Announcement: AN 2003(4)

*Returns*

Legislation: PA 06-159, §5

Statute: 12-719

Special Notice: SN 98(3), SN 99(3)

Informational Publication: IP 99(21), IP 99(21.1), IP 2000(26), IP 2003(28), IP 2004(13),  
IP 2004(39), IP 2005(13), IP 2005(13.1)

*Trusts and Estates*

Statute: 12-701(a)(10)

### **Status Letters:** (see Status Letters (M))

# T

## **Taxable Income, Nonresident Individuals:**

### *Allocation and Apportionment of Income From a Business, Trade, Profession, or Occupation Carried On Partly Within and Partly Without Connecticut*

Statute: 12-711(c)

Regulation: 12-711(c)-4

### *Allocation, Alternate Method*

Statute: 12-712(d)

Regulation: 12-712(d)-1

### *Apportionment, Other Methods*

Statute: 12-711(b)

Regulation: 12-711(b)-15

### *Athletes and Entertainers*

Statute: 12-711(b), 2-711(c)

Regulation: 12-711(b)-4, 12-711(c)-7

### *Brokers, Security, and Commodity*

Statute: 12-711(c)

Regulation: 12-711(c)-6

### *Business, Trade, Profession, or Occupation Carried On Within Connecticut*

Statute: 12-711(b)

Regulation: 12-711(b)-4

Announcement: AN 96(13)

### *Business, Trade, Profession, or Occupation Carried On Wholly Within Connecticut*

Statute: 12-711(c)

Regulation: 12-711(c)-2

### *Business, Trade, Profession, or Occupation Carried On Partly Within and Partly Without Connecticut*

Statute: 12-711(c)

Regulation: 12-711(c)-3

### *Compensation Not Constituting Income Derived From Connecticut Sources*

Statute: 12-711(b)

Regulation: 12-711(b)-7 (amended effective 1/04)

### *Connecticut Adjusted Gross Income Derived From or Connected With Sources Within This State*

Statute: 12-711(b), 12-711a

Regulation: 12-711(b)-1

Special Notice: SN 92(7), SN 2000(17), SN 2002(12)

Informational Publication: IP 2002(18), IP 2003(21), IP 2005(16)

Announcement: AN 2001(6)

### *Covenant Not to Compete*

Statute: 12-711(b)

Regulation: 12-711(b)-20

### *Deductions for Losses*

Statute: 12-711(b)

Regulation: 12-711(b)-6

Informational Publication: IP 2002(18), IP 2003(21), IP 2005(16)

### *Earnings of Nonresident Employees and Officers Rendering Personal Services Within Connecticut*

Statute: 12-711(c)

Regulation: 12-711(c)-5



*Earnings of Salespersons*

Statute: 12-711(b)

Regulation: 12-711(b)-9

*Employees Compensated on Mileage Basis*

Statute: 12-711(b)

Regulation: 12-711(b)-10

*Income and Deductions From Connecticut Sources (In General)*

Statute: 12-711(b)

Regulation: 12-711(b)-2

Special Notice: SN 2002(12)

Informational Publication: IP 2002(18), IP 2003(21), IP 2005(16)

Announcement: AN 2001(6)

*Income and Deductions Partly From Connecticut Sources*

Statute: 12-711(c)

Regulation: 12-711(c)-1

*Income From Intangible Personal Property*

Statute: 12-711(b)

Regulation: 12-711(b)-5

*Income From Vessels*

Statute: 12-711(b)

Regulation: 12-711(b)-13

*Incentive Stock Options (ISOs)*

Statute: 12-711(b)

Regulation: 12-711(b)-16

*Military Pay*

Statute: 12-711(d); 12-724

Regulation: 12-711(d)-1

Informational Publication: IP 92(2), IP 92(2.1), IP 92(2.2), IP 92(2.3), IP 92(2.4), IP 92(2.5), IP 99(32), IP 2000(22), IP 2001(24), IP 2002(22), IP 2003(23), IP 2004(15), IP 2005(9)

*Nonqualified Deferred Compensation*

Statute: 12-711(b)

Regulation: 12-711(b)-19

*Nonqualified Stock Options*

Statute: 12-711(b)

Regulation: 12-711(b)-18

*Nonresident Seamen*

Statute: 12-711(b)

Regulation: 12-711(b)-11

Ruling: 2002-1

*Pension or Other Retirement Benefit Plans*

Statute: 12-711(b)

Regulation: 12-711(b)-12

*Prizes, Awards, and Similar Payments*

Statute: 12-711(b)

Regulation: 12-711(b)-14

Special Notice: SN 2002(12)

Informational Publication: IP 2002(18), IP 2003(21), IP 2005(16)

Announcement: AN 2002(5)

*Property in Connecticut (Real or Tangible)*

Statute: 12-711(b)

Regulation: 12-711(b)-3

*Property (Real), Rentals and Gains From Sale or Exchange*

Statute: 12-711(b)

Regulation: 12-711(b)-8

*Property Transferred in Connection With the Performance of Services*

Statute: 12-711(b)

Regulation: 12-711(b)-17

*Purchase and Sale for Own Account*

Statute: 12-711(f)

Regulation: 12-711(f)-1

**Taxable Income, Nonresident Trusts or Estates:**

*Allocation of Connecticut Fiduciary Adjustment*

Statute: 12-716(a)

Regulation: 12-716(a)-1

*Attribution of Certain Modifications*

Statute: 12-716(b)

Regulation: 12-716(b)-1

*Character of Items*

Statute: 12-714(a)

Regulation: 12-714(a)-2

*Connecticut Taxable Income Derived From or Connected With Sources Within Connecticut*

Statute: 12-713(a)

Regulation: 12-713(a)-1, 12-713(a)-4

Ruling: 2005-2

*Items Not in Distributable Net Income of a Nonresident Trust or Estate*

Statute: 12-713(a)

Regulation: 12-713(a)-3

*Share of a Nonresident Trust, Estate, or Beneficiary in Income From Connecticut Sources*

Statute: 12-714(a)

Regulation: 12-714(a)-1

*Share of a Nonresident Trust, or Estate in Distributable Net Income*

Statute: 12-713(a)

Regulation: 12-713(a)-2

*Special Rule Where a Trust or Estate Has No Federal Distributable Net Income*

Statute: 12-714(b)

Regulation: 12-714(b)-1

**Taxable Income, Part-Year Resident Individuals:**

*Capital Losses and Passive Activity Losses*

Statute: 12-717

Regulation: 12-717-1

*Distributive or Pro Rata Share of Partners and S Corporation Shareholders*

Statute: 12-717

Regulation: 12-717-4

*Income Derived From or Connected With Sources Within Connecticut*

Statute: 12-711a, 12-717(a)

Regulation: 12-717(a)-1

Special Notice: SN 2000(17)

Informational Publication: IP 2002(18), IP 2003(21), IP 2005(16)

*Income or Loss From Business, Trade, Profession, or Occupation*

Statute: 12-717

Regulation: 12-717-3

Announcement: AN 96(13)

*Net Operating Loss Deduction*

Statute: 12-717

Regulation: 12-717-2

*Special Accruals, General*

Statute: 12-717

Regulation: 12-717-5, 12-717(c)(3)-1, 12-717(c)(4)-1

*Special Accruals: Change From Nonresident to Resident*

Statute: 12-717(c)(2)

Regulation: 12-717(c)(2)-1

Announcement: AN 92(2)

*Special Accruals: Change From Resident to Nonresident*

Statute: 12-717(c)(1)

Regulation: 12-717(c)(1)-1

Announcement: AN 92(2)

**Taxable Income, Part-Year Resident Trusts:**

*Capital Losses and Passive Activity Losses*

Statute: 12-717

Regulation: 12-717-1

*Distributive or Pro Rata Share of Partners and S Corporation Shareholders*

Statute: 12-717

Regulation: 12-717-4

*Income Derived From or Connected With Sources Within Connecticut*

Statute: 12-717(b)

Regulation: 12-717(b)-1

*Income or Loss From Business, Trade, Profession, or Occupation*

Statute: 12-717

Regulation: 12-717-3

*Net Operating Loss Deduction*

Statute: 12-717

Regulation: 12-717-2

*Special Accruals, General*

Statute: 12-717

Regulation: 12-717-5, 12-717(c)(3)-1, 12-717(c)(4)-1

*Special Accruals: Change From Nonresident to Resident*

Statute: 12-717(c)(2)

Regulation: 12-717(c)(2)-1

Announcement: AN 92(2)

*Special Accruals: Change From Resident to Nonresident*

Statute: 12-717(c)(1)

Regulation: 12-717(c)(1)-1

Announcement: AN 92(2)

**Taxable Income, Resident Individuals:**

*Connecticut Adjusted Gross Income of a Resident Individual*

Legislation: PA 05-251, §71; PA 06-186, §§76-78

Statute: 12-701(a)(19), 12-701(a)(20), 12-711a

Regulation: 12-701(a)(20)-1

Ruling: 2001-1

Special Notice: SN 98(4), SN 2000(17), SN 2002(12), SN 2003(21)

Policy Statement: PS 92(3), PS 92(3.1), PS 2003(6), PS 2005(2)

Informational Publication: IP 91(1), IP 91(1.1), IP 91(1.2), IP 91(1.3), IP 91(1.4), IP 99(29), IP 2002(18), IP 2002(24), IP 2003(21), IP 2003(32), IP 2004(23), IP 2005(16), IP 2005(24)

Announcement: AN 96(13), AN 2001(4), AN 2001(7), AN 2003(4)

*Connecticut Adjusted Gross Income of Resident Shareholder of S Corporation*

Statute: 12-701(a)(20)

Regulation: 12-701(a)(20)-6

Special Notice: SN 98(4), SN 2003(21)

Announcement: AN 2003(4)

*Modification for Connecticut Fiduciary Adjustment*

Statute: 12-701(a)(20)

Regulation: 12-701(a)(20)-4

*Modifications Increasing Federal Adjusted Gross Income*

Statute: 12-701(a)(20)

Regulation: 12-701(a)(20)-2

Ruling: 99-4, 2001-1

Special Notice: SN 2002(12), SN 2003(21)

Policy Statement: PS 92(3), PS 92(3.1), PS 2003(6), PS 2005(2)

Announcement: AN 2003(4)

*Modifications of Federal Adjusted Gross Income for Partnership Income or Loss Reportable by Resident Partner*

Statute: 12-701(a)(20)

Regulation: 12-701(a)(20)-5

Special Notice: SN 2003(21)

Announcement: AN 2003(4)

*Modifications Reducing Federal Adjusted Gross Income*

Legislation: PA 05-251, §71; PA 06-186, §§76-78

Statute: 12-701(a)(20)

Regulation: 12-701(a)(20)-3

Ruling: 2004-1

Special Notice: SN 2003(21)

Policy Statement: PS 92(3), PS 92(3.1), PS 2003(6)

Informational Publication: IP 2005(24)

**Taxable Income, Resident Trust or Estate:**

*Connecticut Taxable Income of a Resident Trust or Estate*

Statute: 12-701(a)(9)

Regulation: 12-701(a)(9)-1

Ruling: 2004-1, 2005-2

*Exemption Not Applicable to Trusts or Estates*

Statute: 12-709

*Fiduciary Adjustment*

Statute: 12-701(a)(10)

Regulation: 12-701(a)(10)-1, 12-701(a)(10)-2, 12-701(a)(10)-3

Ruling: 99-4

Special Notice: SN 98(4)

*Set-Asides for Charitable Purposes*

Statute: 12-701(a)(10)

Regulation: 12-701(a)(10)-4

**Trusts and Estates:** (see Resident Trust or Estate, General; Part-Year Resident Trusts, General)

**Telefiling:** (see Returns, Electronic Filing)

## W

**Withholding Tax:**

*Addition To or Reduction From Withholding*

Statute: 12-705(a)

Regulation: 12-705(a)-5

*Amended Withholding or Exemption Certificate*

Statute: 12-705(a)

Regulation: 12-705(a)-8

Informational Publication: IP 92(9), IP 92(9.1), IP 92(9.2), IP 92(9.3), IP 92(9.4), IP 92(9.5),  
IP 99(1), IP 2000(1), IP 2000(12), IP 2001(1)

Announcement: AN 96(13)

*Athletes and Entertainers*

Statute: 12-705(b)

Regulation: 12-705(b)-1 (*amended effective 8/3/01, 3/8/06*)

Policy Statement: PS 96(1), PS 2002(1), PS 2002(1.1), PS 2003(5), PS 2004(1), PS 2005(1),  
PS 2006(1)

Informational Publication: IP 2000(11), IP 2000(29), IP 2001(31), IP 2002(14), IP 2002(28),  
IP 2003(16), IP 2004(8), IP 2005(7)

Announcement: AN 2003(10)

*Change in Federal Income or Income Tax Withholding*

Statute: 12-727(b)

Regulation: 12-727(b)-1

Announcement: AN 96(13)

*Distributions Pensions and Annuities*

Statute: 12-705(b)

Regulation: 12-705(b)-3 (*amended 8/3/01*)

Special Notice: SN 91(25), SN 2004(10)

Announcement: AN 2003(10)

*Employees, Nonresident*

Statute: 12-705(a)

Regulation: 12-705(a)-6, 12-34a-1 through 12-34a-4 (*repealed*)

Ruling: 2002-1

*Employees, Resident*

Statute: 12-705(a)

Regulation: 12-705(a)-2

Ruling: 2002-1

### *Employer Liability for Tax*

Statute: 12-707

Regulation: 12-707-2

Special Notice: SN 96(8), SN 2004(9)

### *Gambling Winnings*

Statute: 12-705(b)

Regulation: 12-705(b)-2 (*amended 8/3/01*)

Special Notice: SN 91(18), SN 92(9), SN 2004(10)

Informational Publication: IP 2001(28), IP 2001(29), IP 2002(18), IP 2003(10), IP 2003(11), IP 2005(15), IP 2005(16)

Announcement: AN 2001(6), AN 2002(5), AN 2003(9), AN 2003(10)

### *General*

Statute: 12-705(a), 12-706(c), 12-707

Regulation: 12-705(a)-1, 12-706(c)-1, 12-707-3

Special Notice: SN 91(10), SN 96(5), SN 96(8), SN 98(4), SN 2004(9), SN 2004(10)

Policy Statement: PS 2004(1)

Informational Publication: IP 92(8), IP 92(8.1), IP 92(8.2), IP 92(8.3), IP 92(8.4), IP 92(9), IP 92(9.1), IP 92(9.2), IP 92(9.3), IP 92(9.4), IP 92(9.5), IP 93(2.1), IP 96(7), IP 96(7.1), IP 99(1), IP 99(21), IP 99(21.1), IP 2000(1), IP 2000(11), IP 2000(12), IP 2000(26), IP 2000(29), IP 2001(1), IP 2001(24), IP 2001(31), IP 2002(10), IP 2002(14), IP 2002(22), IP 2002(24), IP 2002(28), IP 2003(9), IP 2003(10), IP 2003(16), IP 2003(19), IP 2003(20), IP 2003(23), IP 2003(28), IP 2003(32), IP 2004(8), IP 2004(14), IP 2004(15), IP 2004(23), IP 2005(1), IP 2005(7), IP 2005(12), IP 2005(9), IP 2005(24), IP 2006(1), IP 2006(7)

Announcement: AN 91(8), AN 91(9), AN 95(8), AN 96(2), AN 96(3), AN 96(3.1), AN 2000(4), AN 2004(1), AN 2005(1)

### *Household Employers*

Statute: 12-707

Special Notice: SN 96(8), SN 2004(9)

Informational Publication: IP 2000(11), IP 2001(31), IP 2002(14), IP 2002(28), IP 2003(16), IP 2004(8), IP 2005(7), IP 2006(1)

### *Liability of Third Parties Paying Wages*

Statute: 12-705(b)

Regulation: 12-705(b)-5

### *Magnetic Media*

Statute: 12-727

Regulation: 12-727(a)-1

Informational Publication: IP 92(10), IP 92(10.1), IP 92(10.2), IP 92(10.3), IP 92(10.4), IP 92(10.5), IP 92(10.6), IP 93(5), IP 93(5.1), IP 93(5.2), IP 93(5.3), IP 93(5.4), IP 93(5.5), IP 99(25), IP 99(26), IP 2000(1), IP 2000(17), IP 2001(19), IP 2001(21), IP 2002(19), IP 2002(20), IP 2003(17), IP 2003(18), IP 2004(21), IP 2004(22), IP 2005(21), IP 2005(22)

Announcement: AN 2000(1)

### *Schedule for Filing Withholding Tax Returns and Payment of Taxes*

Statute: 12-707

Regulation: 12-707-1 (*amended effective 8/3/01, 3/8/06*)

Special Notice: SN 96(8), SN 2004(9), SN 2004(10)

Announcement: AN 2001(8), AN 2001(8.1)

### *Supplemental Compensation*

Statute: 12-705(a)

Regulation: 12-705(a)-3

Informational Publication: IP 2000(11), IP 2001(31), IP 2002(14), IP 2002(28), IP 2003(10), IP 2003(16), IP 2004(8), IP 2005(7), IP 2006(1)

Announcement: AN 96(3), AN 96(3.1)

*Voluntary Withholding by Employers*

Statute: 12-705(c)

Regulation: 12-705(c)-2

Special Notice: SN 96(8)

Informational Publication: IP 2000(11), IP 2001(31), IP 2002(14), IP 2002(28), IP 2003(16), IP 2004(8), IP 2005(7), IP 2006(1)

Announcement: AN 91(8), AN 91(9), AN 95(8), AN 96(2), AN 2003(10)

*Voluntary Withholding for Civil Service Retirees*

Statute: 12-705(c)

Regulation: 12-705(c)-4

*Voluntary Withholding for Military Retirees*

Statute: 12-705(c)

Regulation: 12-705(c)-3

Informational Publication: IP 2000(11), IP 2001(31), IP 2002(14), IP 2002(28), IP 2003(16), IP 2004(8)

Announcement: AN 2003(10)

*Voluntary Withholding Other Than by Employers*

Statute: 12-705(c)

Regulation: 12-705(c)-1

*Wage and Tax Statement*

Statute: 12-706(b)

Regulation: 12-706(b)-1

*Wages Paid Through an Agent, Fiduciary, or Other Person on Behalf of Two or More Employers*

Statute: 12-705(a)

Regulation: 12-705(a)-7

*Withholding or Exemption Certificate*

Statute: 12-705(a)

Regulation: 12-705(a)-4

Announcement: AN 96(2)

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**Effective Date:** Effective October 1, 2006.

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**Effect on Other Documents:** **Informational Publication 2006(2.3)** modifies and supersedes **Informational Publication 2006(2.2)**, which may not be relied upon on or after the date of issuance of this Informational Publication.

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  - **For payment of business taxes other than those listed above:** Use **Fast-File** to pay your business taxes over the Internet or by phone. Visit the DRS Web site at **www.ct.gov/DRS** and click on **Electronic Services** for a list of eligible taxes. The ACH debit method is used to make the transfer. No preregistration is required.
  - **For resident income tax returns:** Use **WebFile** to file personal income tax returns over the Internet. Visit the DRS Web site at **www.ct.gov/DRS** and click on **File/Register OnLine**.
  - **For electronic filing of income tax extensions, estimated payments, and for electronic bill payments:** Use **WebFile** to electronically file personal income tax returns over the Internet. You can also use **WebFile** to make an electronic income tax payment for a prior year. Visit the DRS Web site at **www.ct.gov/DRS** and click on **File/Register OnLine**.
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**DRS E-News Service:** Get connected to the latest news from DRS. Receive notification by e-mail of changes to legislation, policies, and procedures. **DRS E-News** is easy to sign up for – visit **www.ct.gov/DRS** and follow the directions. Subscription services are available for employer's withholding tax, **Fast-File** information, Alerts, News – Press Releases, and Top 100 Delinquency List.

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